

PROOF OF SERVICE CREDIT

A.C.A. §§ 24-7-601—611, A.C.A. § 24-7-406,
and A.C.A. § 24-7-705

DEFINITION

Reciprocal service means credited service rendered under a reciprocal system as defined in A.C.A. § 24-2-401.

REGULATIONS

The Board shall determine the number of years and fractions thereof for paid service credited to members of the System. No fewer than 120 days of employee service in a fiscal year (ending June 30) shall be credited as a full year of service.

Upon a member's retirement, he or she shall receive a straight life annuity calculated as provided in A.C.A. § 24-7-705. The years of service credit year credited to the member shall be counted as provided therein.

RULES

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1. FOR MEMBERS WITH SERVICE AFTER JULY 1, 1971

- A. Actual service credited to a member's account shall be determined in accordance with the following table:

Number of Days Worked in a Fiscal Year	Service Credit Earned
1 – 29	None
30 - 59	0.25 year
60 - 89	0.50 year
90 - 119	0.75 year
120 days or over	1.00 year

- B. Four (4) hours in a day shall be required as the minimum for a "day of service" for all members. For members who do not work four (4) hours or more a day, the total number of hours worked in a fiscal quarter divided by four (4) will determine the number of days to be credited. If the employer is unable to verify the number of service days, the System may credit 20 days of service for each month of member service verified by the employer.
- C. For purposes of days counted toward service credit, absences shall be counted as service if for paid leave including paid sick leave.
- D. Service credit purchased by a member under A.C.A. § 24-7-602 – 611 shall be credited upon full payment of the amount required for the purchase including any required interest. The amount of service credited to the member for purchased service shall be established using the rules for actual service credit.
- E. Service credit certified by a member as reciprocal service shall be established using the rules for actual service credit.
- F. The System shall not give service credit to a member until all required contributions and interest, if any, are remitted to the System.
- G. The participating employers shall certify proof of service on such forms with any documentation required by the System.
- H. If a member is retiring with an effective date other than October 1, January 1, April 1, or July 1, service credited for the year in which a member retires shall not exceed $\frac{1}{4}$ year for each full calendar quarter worked during the fiscal year. A full calendar quarter shall be considered working at least 30 days in any fiscal quarter.
- I. If a member has signed an employment contract for a fiscal year and the member does not work for the full period covered by the contract, the member shall receive service credit for only the full calendar quarters worked during the fiscal year.
- J. In any case of question as to service credit of a member, the Board of Trustees has the final authority to decide the amount of service creditable to a member.

2. SERVICE CREDITED PRIOR TO JULY 1, 1971

- A. One day or more is a year of service when rendered prior to February 11, 1949, and proved prior to July 1, 1955, unless otherwise determined by information in the member's file. "Proved" for membership service means service rendered and contributions paid before February 11, 1949, or a contract entered into prior to July 1, 1955, to pay such contributions at a later date and at least a partial payment is made.
- B. Sixty (60) days in a fiscal year of service when rendered and proved between the period of February 11, 1949, and July 1, 1957.
- C. Eighty-five (85) days in a fiscal year is a year of service when proved subsequent to July 1, 1957 (1957-71).
- D. Service rendered and proved prior to July 1, 1957, can be combined to count as a year of service provided:
 - i. The minimum number of days combined is 85.
 - ii. The maximum number of fiscal years to be combined is three (3) and the years do not have to be consecutive.
 - iii. The minimum number of days in a fiscal year to be counted is thirty (30).
- E. Service rendered subsequent to July 1, 1957, and proved before July 1, 1971 (1957-1971) can be combined to count as a year of service provided:
 - i. The minimum number of days to be combined is 85.
 - ii. The maximum number of fiscal years to be combined is two (2).
 - iii. The fiscal years combined must be consecutive years.
 - iv. The minimum number of days in one fiscal year is forty (40).
- F. One hundred twenty (120) days in a fiscal year is a year of service beginning July 1, 1971, to present.
- G. Service prior to July 1, 1937, shall not be established as credit with the System. The 1937-38 year may be established as a back contribution year without cost to the member, unless contributions were paid for the 1937-38 year and later refunded. In such case, the amount of refund plus interest must be paid in order to establish credit for the 1937-38 year.

Proof submitted subsequent to July 1, 1971, must show a minimum of 120 days of service.

Amended: July 18, 2005
June 16, 2009 (Emergency)
October 5, 2009 (Permanent)